

**Internal Revenue Service**
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 10-10-2017
Response Date: 10-10-2017
Tracking Number: 100353784826

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2013.

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

JOEL ROUSSEAU
1881 WASHINGTON AVE APT 2G
MIAMI BEACH, FL 33139-7445-272

<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00

ACCrued interest: 0.00 AS OF: Oct. 23, 2017

ACCrued Penalty: 0.00 AS OF: Oct. 23, 2017

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 01

FILING STATUS: Single

ADJUSTED GROSS INCOME: 2,084,093.00

TAXABLE INCOME: 1,936,110.00

TAX PER RETURN: 811,142.00

SE TAXABLE INCOME TAXPAYER: 113,700.00

SE TAXABLE INCOME SPOUSE: 0.00

TOTAL SELF EMPLOYMENT TAX: 70,854.00

Exhibit A
Docket No. 31829-15L

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)

Oct. 15, 2014

PROCESSING DATE

Nov. 24, 2014

TRANSACTIONS**CODE EXPLANATION OF TRANSACTION****CYCLE DATE****AMOUNT**

150	Tax return filed	20144505 11-24-2014	\$811,142.00
n/a	14221-688-28464-4		
460	Extension of time to file tax return ext. Date 10-15-	04-15-2014	\$0.00

2014			
960	Appointed representative	09-04-2014	\$0.00
960	Appointed representative	10-03-2014	\$0.00
610	Payment with return	11-03-2014	-\$250,000.00
170	Penalty for not pre-paying tax 00-00-0000	20144505 11-24-2014	\$10,791.00
276	Penalty for late payment of tax	20144505 11-24-2014	\$31,195.68
196	Interest charged for late payment	20144505 11-24-2014	\$14,571.83
971	Notice issued CP 0014	11-24-2014	\$0.00
971	Pending installment agreement	01-14-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	03-13-2015	\$0.00
582	Lien placed on assets due to balance owed	04-10-2015	\$0.00
360	Fees and other expenses for collection	05-04-2015	\$20.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received	04-08-2015	\$0.00
971	Collection due process request received timely	04-08-2015	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	04-14-2015	\$0.00
706	Credit transferred in from 1040 201412	04-15-2015	-\$10,000.00
670	Payment	11-06-2015	-\$20,000.00
670	Payment	12-08-2015	-\$20,000.00
960	Appointed representative	01-25-2016	\$0.00
670	Payment	01-07-2016	-\$20,000.00
673	Payment	02-05-2016	-\$20,000.00
672	Removed payment	02-05-2016	\$20,000.00
706	Credit transferred in from 1040 201012	09-17-2014	-\$45.28
520	Bankruptcy or other legal action filed	04-08-2015	\$0.00
706	Credit transferred in from 1040 201512	04-15-2016	-\$1,396.00
670	Payment	08-08-2017	-\$500,000.00
670	Payment	09-29-2017	-\$212,545.11
196	Interest charged for late payment	20174005 10-23-2017	\$57,033.74
276	Penalty for late payment of tax	20174005 10-23-2017	\$109,232.14

This Product Contains Sensitive Taxpayer Data

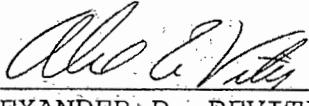
Docket No. 31829-15L

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing MOTION TO
DISMISS ON GROUND OF MOOTNESS was served on petitioner by
mailing the same on OCT 16 2017 in a postage paid
wrapper addressed as follows:

Joel Rousseau
145 S. Hibiscus Dr.
Miami, FL 33139

Date: OCT 16 2017


ALEXANDER D. DEVITIS
General Attorney (SB/SE)
Tax Court Bar No. DA0320

CLOSED-UN-GOKE

OLC

IN THE UNITED STATES TAX COURT

In the Matter of:)
JOEL ROUSSEAU,) Docket No. 31829-15L
Petitioner,)
v.)
COMMISSIONER OF INTERNAL REVENUE,)
Respondent.)

RECEIVED
UNITED STATES
TAX COURT
RECEIVED
2017 FEB 14 PM 12:06
BY: JCM
DEPUTY CLERK

Pages: 1 through 3

Place: Los Angeles, California

Date: October 16, 2017

IN THE UNITED STATES TAX COURT

3 In the Matter of:)
4 JOEL ROUSSEAU,) Docket No. 31829-15L
5 Petitioner,)
6 v.)
7 COMMISSIONER OF INTERNAL REVENUE,)
8 Respondent.)

12 October 16, 2017

16 BEFORE: HONORABLE JOSEPH ROBERT GOEKE
Judge

APPEARANCES:

19 For the Petitioner:
No Appearance

20 For the Respondent:
21 ALEXANDER DEVITIS
22 OFFICE OF CHIEF COUNSEL
300 N Los Angeles St Room 3018
22 Los Angeles, CA 90012

1 P R O C E E D I N G S

2 (10:36 a.m.)

3 THE CLERK: Calling from the calendar docket
4 number 31829-15L Joel Rousseau.

5 Please state your appearances.

6 MR. DEVITIS: Good morning, Your Honor.

7 Alexander DeVitis for respondent.

8 THE COURT: Mr. DeVitis.

9 MR. DEVITIS: Respondent's prepared a motion to
10 dismiss this case on the ground of mootness without
11 objection. May I approach to file?

12 THE COURT: You may.

13 So the Court will grant your motion and enter a
14 decision in accord with it. Thank you.

15 MR. DEVITIS: Thank you, Your Honor.

16 (Whereupon, at 10:37 a.m., the above-entitled
17 matter was concluded.)

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1 CERTIFICATE OF TRANSCRIBER AND PROOFREADER

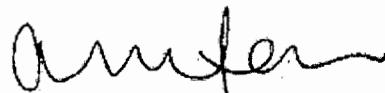
2 CASE NAME: Joel Rousseau v. Commissioner

3 DOCKET NO.: 31829-15L

4 We, the undersigned, do hereby certify that the
5 foregoing pages, numbers 1 through 3 inclusive, are the
6 true, accurate and complete transcript prepared from the
7 verbal recording made by electronic recording by
8 Jacqueline Denlinger on October 16, 2017 before the United
9 States Tax Court at its session in Los Angeles, CA, in
10 accordance with the applicable provisions of the current
11 verbatim reporting contract of the Court and have verified
12 the accuracy of the transcript by comparing the
13 typewritten transcript against the verbal recording.

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Amber Minton

11/11/17

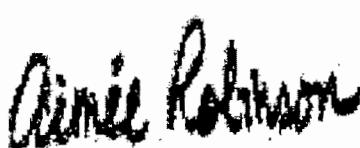
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Transcriber

Date

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Aimée Robinson, CET-761

11/11/17

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Proofreader

Date